1	U.S. BANKRUPTCY COURT
2	UNITED STATES BANKRUPTCY COURT FILED NEWARK, NJ
3	DISTRICT OF NEW JERSEY 2023 OCT 17 P 2: 10
4) HEANNE A. JAURHTON
5	In re: Case No.: 23-13359 (VFP)
6	BED BATH & BEYOND INC., et al., Chapter 11
7	Debtors, (COLLECTOR'S RESPONSE TO)
8) DEBTOR'S SECOND OMNIBUS) OBJECTION TO CERTAIN TAX) CLAIMS AND OPPOSITION TO
9 10) MOTION TO DETERMINE TAX) LIABILITY AND STAY) PROCEEDINGS
11) Date: October 24, 2023
12	Time: 10:00 a.m. (ET) Judge: Honorable Vincent F. Papalia
13	Courtroom: 3B
14)
15	Respondent Creditor, County of Kern Treasurer-Tax Collector ("KTTC"), hereby
16	responds to the Notice of Debtors' (I) Second Omnibus Objection to Certain Tax Claims
17	and (II) Motion to Determine Tax Liability and Stay Proceedings.
18	I. <u>INTRODUCTION</u>
19	KTTC has consulted with the several named California counties and joins in their
20	anticipated opposition(s). Out of respect for judicial economy and the small amount in
21	controversy, KTTC requests that its interests be treated in the same manner as the other
22	similarly situated Respondents.
23	II. STATEMENT OF FACTS
24	1. KTTC timely filed its Original Claim #946 on 05/12/23.
25	2. KTTC timely filed its Amended Claim #15203 on 07/27/23.
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23-13359 (VFP)

III. <u>DISCUSSION</u>

The Debtors request a determination by the Court concerning their property tax liabilities respecting various taxing authorities, including KTTC, pursuant to Section 505(a) of the Bankruptcy Code. The Debtors contend, without evidence, that the assessment values of their properties and tax liabilities are excessive and inaccurate. However, Debtors appear to rely on their post lien date sales to value their property rather than an accepted valuation methodology under California Law.

Section 505 of the Bankruptcy Code is discretionary, and KTTC asks that the court abstain from entertaining Debtors' motion. Property tax assessment in California is complex, and a New Jersey Court would be required to apply substantive California law on issues that are intended to be decided by a local Assessment Appeals Board ("AAB") under the California Constitution, placing the uniformity of assessment at great risk. In addition, the burden to the court would be tremendous given the number of properties at issue and the requirement under California law that taxes be based on the situs of the property. Finally, there is a substantial burden to the County, as all its Appraiser staff and their legal advisor, the Office of County Counsel, are located exclusively in California.

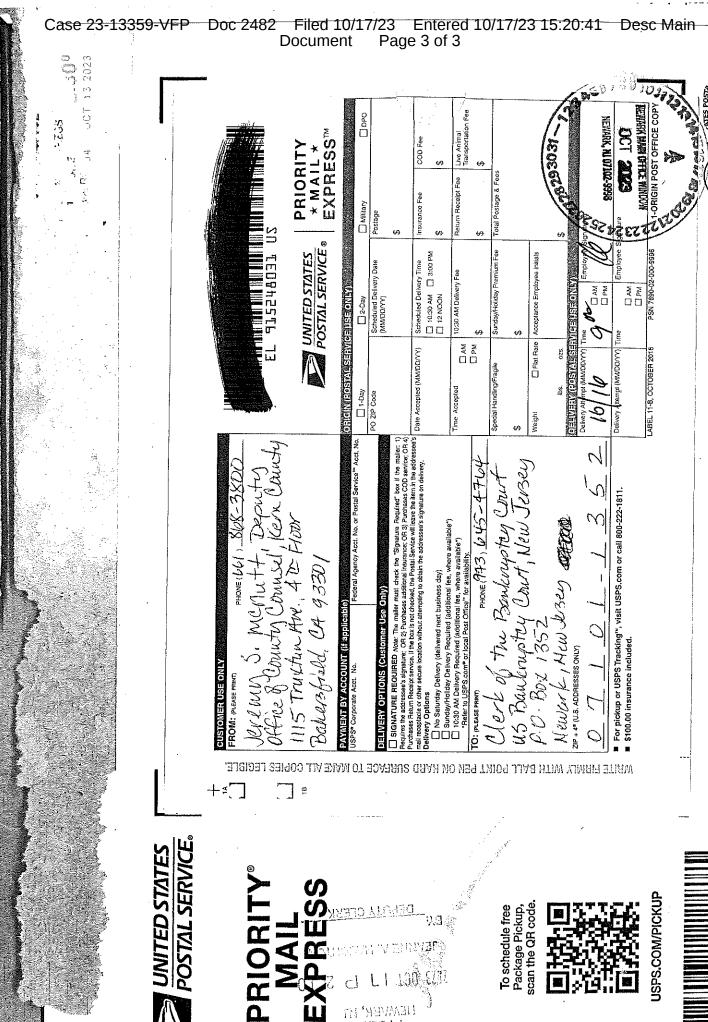
The Debtors Motion does not comport with the purpose and objectives established under Section 505(a) of the Bankruptcy Code, and Debtors' have not overcome the presumptive validity of KTTC's claim. KTTC respectfully requests the Court deny this Motion in its entirety. Should the Court decline to abstain from hearing this matter, the County hereby objects to the Debtors' introduction of any evidence at the hearing on the Motion, including, without limitation, the "appraisal", and other evidence which could not have been considered pursuant to applicable nonbankruptcy law.

Dated: October 13, 2023

Janeth Pardo

Kern County Treasurer and Tax Collector

lections for



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